

Filing Status

☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☒ Head of household (HOH) ☐ Qualifying widow(er) (QW)

Check only one box.

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial

REZA

Last name

SAFARNEJAD

Your social security number

[REDACTED]

If joint return, spouse's first name and middle initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

[REDACTED]

Apt. no.

[REDACTED]

City, town, or post office. If you have a foreign address, also complete spaces below.

[REDACTED]

State

[REDACTED]

ZIP code

[REDACTED]

Foreign country name

Foreign province/state/county

Foreign postal code

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

☐ You ☐ Spouse

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency?

☐ Yes ☒ No

Standard Deduction

Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness

You: ☐ Were born before January 2, 1957 ☐ Are blind Spouse: ☐ Was born before January 2, 1957 ☐ Is blind

Dependents

(see instructions):

If more than four dependents, see instructions and check here ▶ ☐

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
				Child tax credit	Credit for other dependents
KAMRON	SAFARNEJAD	[REDACTED]	Son	☐	☒
				☐	☐
				☐	☐
				☐	☐

Attach Sch. B if required.	1	Wages, salaries, tips, etc. Attach Form(s) W-2.	1	
	2a	Tax-exempt interest	2a	
	3a	Qualified dividends	3a	
	4a	IRA distributions	4a	
	5a	Pensions and annuities	5a	
	6a	Social security benefits	6a	
Standard Deduction for— • Single or Married filing separately, \$12,550 • Married filing jointly or Qualifying widow(er), \$25,100 • Head of household, \$18,800 • If you checked any box under Standard Deduction, see instructions.	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	
	8	Other income from Schedule 1, line 10	8	
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	
	10	Adjustments to income from Schedule 1, line 28	10	
	11	Subtract line 10 from line 9. This is your adjusted gross income	11	
	12a	Standard deduction or itemized deductions (from Schedule A)	12a	29,644
	b	Charitable contributions if you take the standard deduction (see instructions)	12b	
	c	Add lines 12a and 12b	12c	29,644
	13	Qualified business income deduction from Form 8995 or Form 8995-A	13	20,865
	14	Add lines 12c and 13	14	50,509
15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	159,705	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2021)

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	30,898
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	30,898
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	0
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	30,898
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	24,094
24	Add lines 22 and 23. This is your total tax	24	54,992
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	0
26	2021 estimated tax payments and amount applied from 2020 return	26	40,000
27a	Earned income credit (EIC) Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions	27a	
b	Nontaxable combat pay election	27b	
c	Prior year (2019) earned income	27c	
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	0
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27a and 28 through 31. These are your total other payments and refundable credits	32	0
33	Add lines 25d, 26, and 32. These are your total payments	33	40,000
34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here	35a	
b	Routing number	c Type: ☐ Checking ☐ Savings	
d	Account number		
36	Amount of line 34 you want applied to your 2022 estimated tax	36	
37	Amount you owe. Subtract line 33 from line 24. For details on how to pay, see instructions	37	15,407
38	Estimated tax penalty (see instructions)	38	415

Refund

Direct deposit?
See instructions.Amount
You OweThird Party
Designee

Do you want to allow another person to discuss this return with the IRS?

See instructions ☒ Yes. Complete below. ☐ No

Designee's

name ▶ Vahab Aghai

Phone

no. ▶ [REDACTED]

Personal identification

number (PIN) ▶ [REDACTED]

Sign
Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

If the IRS sent you an Identity Protection
PIN, enter it
here (see inst.) ▶ [REDACTED]

Spouse's signature. If a joint return, both must sign.

Date

Spouse's occupation

If the IRS sent you an Identity Protection
PIN, enter it
here (see inst.) ▶ [REDACTED]

Phone no.

Email address

Paid
Preparer
Use Only

Preparer's name

Vahab Aghai

Preparer's signature

Vahab Aghai

Date

4/18/2022

PTIN

[REDACTED]

Check if:

☒ Self-employed

Firm's name ▶ UNITED INTERNATIONAL FINANCIAL CORP

Phone no.

[REDACTED]

Firm's address ▶ [REDACTED]

Firm's EIN ▶ [REDACTED]

SCHEDULE 1

(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

REZA SAFARNEJAD

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	233,284
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling income	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Taxable Health Savings Account distribution	8e	
f	Alaska Permanent Fund dividends	8f	
g	Jury duty pay	8g	
h	Prizes and awards	8h	
i	Activity not engaged in for profit income	8i	
j	Stock options	8j	
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k	
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l	
m	Section 951(a) inclusion (see instructions)	8m	
n	Section 951A(a) inclusion (see instructions)	8n	
o	Section 461(l) excess business loss adjustment	8o	
p	Taxable distributions from an ABLE account (see instructions)	8p	
z	Other income. List type and amount ▶	8z	
9	Total other income. Add lines 8a through 8z	9	0
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	233,284

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2021

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	11,978
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	8,250
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions)		5/19/2017
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount	24z	
25	Total other adjustments. Add lines 24a through 24z	25	0
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a	26	20,228

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

REZA SAFARNEJAD

Your social security number

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	0

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	23,955
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	0
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	139
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

For Paperwork Reduction Act Notice, see your tax return instructions.

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Schedule 2 (Form 1040) 2021

Part II Other Taxes (continued)

17 Other additional taxes:			
a Recapture of other credits. List type, form number, and amount ▶	17a		
b Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions	17b		
c Additional tax on HSA distributions. Attach Form 8889	17c		
d Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d		
e Additional tax on Archer MSA distributions. Attach Form 8853	17e		
f Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f		
g Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g		
h Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h		
i Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i		
j Section 72(m)(5) excess benefits tax	17j		
k Golden parachute payments	17k		
l Tax on accumulation distribution of trusts	17l		
m Excise tax on insider stock compensation from an expatriated corporation	17m		
n Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n		
o Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o		
p Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p		
q Any interest from Form 8621, line 24	17q		
z Any other taxes. List type and amount ▶	17z		
18 Total additional taxes. Add lines 17a through 17z	18		0
19 Additional tax from Schedule 8812	19		
20 Section 965 net tax liability installment from Form 965-A	20		
21 Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	21		24,094

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

Go to www.irs.gov/ScheduleA for instructions and the latest information.

Attach to Form 1040 or 1040-SR.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2021

Attachment
Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR

Your social security number

REZA SAFARNEJAD

**Medical
and
Dental
Expenses**

Caution: Do not include expenses reimbursed or paid by others.

- | | | | |
|---|---|---|---------|
| 1 | Medical and dental expenses (see instructions) | 1 | 5,632 |
| 2 | Enter amount from Form 1040 or 1040-SR, line 11 | 2 | 210,214 |
| 3 | Multiply line 2 by 7.5% (0.075) | 3 | 15,766 |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 4 | 0 |

**Taxes You
Paid**

- | | | | |
|---|--|----|--------|
| 5 | State and local taxes. | | |
| a | State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☐ | 5a | 10,000 |
| b | State and local real estate taxes (see instructions) | 5b | 14,760 |
| c | State and local personal property taxes | 5c | |
| d | Add lines 5a through 5c | 5d | 24,760 |
| e | Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) | 5e | 10,000 |
| 6 | Other taxes. List type and amount | 6 | |
| 7 | Add lines 5e and 6 | 7 | 10,000 |

**Interest
You Paid**

Caution: Your mortgage interest deduction may be limited (see instructions).

- | | | | |
|----|---|----|--------|
| 8 | Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐ | | |
| a | Home mortgage interest and points reported to you on Form 1098. See instructions if limited. | 8a | 19,644 |
| b | Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address | 8b | |
| c | Points not reported to you on Form 1098. See instructions for special rules | 8c | |
| d | Mortgage insurance premiums (see instructions) | 8d | |
| e | Add lines 8a through 8d | 8e | 19,644 |
| 9 | Investment interest. Attach Form 4952 if required. See instructions | 9 | |
| 10 | Add lines 8e and 9 | 10 | 19,644 |

**Gifts to
Charity**

Caution: If you made a gift and got a benefit for it, see instructions.

- | | | | |
|----|---|----|---|
| 11 | Gifts by cash or check. If you made any gift of \$250 or more, see instructions | 11 | |
| 12 | Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 | 12 | |
| 13 | Carryover from prior year | 13 | |
| 14 | Add lines 11 through 13 | 14 | 0 |

**Casualty and
Theft Losses**

- | | | | |
|----|--|----|--|
| 15 | Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions | 15 | |
|----|--|----|--|

**Other
Itemized
Deductions**

- | | | | |
|----|---|----|--|
| 16 | Other—from list in instructions. List type and amount | 16 | |
|----|---|----|--|

**Total
Itemized
Deductions**

- | | | | |
|----|--|----|--------|
| 17 | Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12a | 17 | 29,644 |
| 18 | If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐ | | |

For Paperwork Reduction Act Notice, see the Instructions for Forms 1040 and 1040-SR.

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Schedule A (Form 1040) 2021

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2021

Attachment
Sequence No. **09**

Go to www.irs.gov/ScheduleC for instructions and the latest information.

Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

Name of proprietor REZA SAFARNEJAD		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) CONSULTING		B Enter code from instructions 541990
C Business name. If no separate business name, leave blank. 2ND LOGIC LLC		D Employer ID number (EIN) (see instr.) [REDACTED]
E Business address (including suite or room no.) City, town or post office, state, and ZIP code [REDACTED]		
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses		☒ Yes ☐ No
H If you started or acquired this business during 2021, check here		☐ Yes ☐ No
I Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions		☒ Yes ☐ No
J If "Yes," did you or will you file required Form(s) 1099?		☒ Yes ☐ No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	☐	1	198,852
2	Returns and allowances		2	
3	Subtract line 2 from line 1		3	198,852
4	Cost of goods sold (from line 42)		4	
5	Gross profit. Subtract line 4 from line 3		5	198,852
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	
7	Gross income. Add lines 5 and 6		7	198,852

Part II Expenses. Enter expenses for business use of your home only on line 30.

8	Advertising	8	2,490	18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10	10,000	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	154
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19).	14		22	Supplies (not included in Part III)	22	9,351
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	11,138
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17	1,109	25	Utilities	25	
28	Total expenses before expenses for business use of home. Add lines 8 through 27a			26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7			27a	Other expenses (from line 48)	27a	23,486
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.			b	Reserved for future use	27b	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.					28	57,728
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.					29	141,124
						30	
						31	141,124

- 32a ☐ All investment is at risk.
32b ☐ Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation. ☐ Yes ☐ No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . .	35	
36 Purchases less cost of items withdrawn for personal use . . .	36	
37 Cost of labor. Do not include any amounts paid to yourself . . .	37	
38 Materials and supplies . . .	38	
39 Other costs . . .	39	
40 Add lines 35 through 39 . . .	40	0
41 Inventory at end of year . . .	41	
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 . . .	42	0

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) ▶ _____

44 Of the total number of miles you drove your vehicle during 2021, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

CAR LEASE	11,586
MARKETING/ENTERTAINMENT	4,580
OFFICE SERVICES/PHONE/WEBEX	7,320
48 Total other expenses. Enter here and on line 27a . . .	48 23,486

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

Go to www.irs.gov/ScheduleC for instructions and the latest information.
Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

OMB No. 1545-0074

2021

Attachment
Sequence No. **09**

Name of proprietor REZA SAFARNEJAD		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) CONSULTING		B Enter code from Instructions 541990
C Business name. If no separate business name, leave blank.		D Employer ID number (EIN) (see instr.)
E Business address (including suite or room no.) City, town or post office, state, and ZIP code [REDACTED]		
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses.		☒ Yes ☐ No
H If you started or acquired this business during 2021, check here.		☐ Yes ☒ No
I Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions.		☐ Yes ☒ No
J If "Yes," did you or will you file required Form(s) 1099?		☐ Yes ☒ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked.	1	92,160
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	92,160
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	92,160
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	92,160

Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising	8		18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):	20	
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:	24	
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a.	28	0	26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29	92,160	27a Other expenses (from line 48)	27a	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.	30		b Reserved for future use	27b	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	92,160			
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a ☐ All investment is at risk.		
			32b ☐ Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2021

HTA

SCHEDULE D
(Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

2021

Department of the Treasury
Internal Revenue Service (99)

- ▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/ScheduleD for instructions and the latest information.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Attachment
Sequence No. **12**

Name(s) shown on return

REZA SAFARNEJAD

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				0
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	27,576	40,072	1,820	-10,676
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				0
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				0
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions			6	(67,714)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back			7	-78,390

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				0
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				0
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				0
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				0
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824			11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			12	
13 Capital gain distributions. See the instructions			13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions			14	(388)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back			15	-388

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2021

HTA

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	-78,778
• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17 Are lines 15 and 16 both gains? ☐ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet ▶	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet ▶	19	
20 Are lines 18 and 19 both zero or blank and are you not filing Form 4952? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) }	21	(3,000)
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. ☒ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

2021Attachment
Sequence No. **12A**Department of the Treasury
Internal Revenue Service

- Go to www.irs.gov/Form8949 for instructions and the latest information.
► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

Social security number or taxpayer identification number

REZA SAFARNEJAD

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I **Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ **(A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
☐ **(B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
☐ **(C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	SECURITIES	1/1/2021	12/31/2021	27,576	40,072	W	1,820	-10,676
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ►				27,576	40,072		1,820	-10,676

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See **Column (g)** in the separate instructions for how to figure the amount of the adjustment.

SCHEDULE SE
(Form 1040)

Self-Employment Tax

OMB No. 1545-0074

2021

Department of the Treasury
Internal Revenue Service (99)

► Go to www.irs.gov/ScheduleSE for instructions and the latest information.
► Attach to Form 1040, 1040-SR, or 1040-NR.

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

REZA SAFARNEJAD

Social security number of person
with self-employment income ►

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is church employee income, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I. ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A.	
1b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	()
2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	233,284
3	Combine lines 1a, 1b, and 2	233,284
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3. Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	215,438
4b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here.	0
4c	Combine lines 4a and 4b. If less than \$400, stop; you don't owe self-employment tax. Exception: If less than \$400 and you had church employee income, enter -0- and continue.	215,438
5a	Enter your church employee income from Form W-2. See instructions for definition of church employee income	
5b	Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	0
6	Add lines 4c and 5b	215,438
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2021	142,800
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$142,800 or more, skip lines 8b through 10, and go to line 11	
8b	Unreported tips subject to social security tax from Form 4137, line 10	
8c	Wages subject to social security tax from Form 8919, line 10	
8d	Add lines 8a, 8b, and 8c	0
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	142,800
10	Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	17,707
11	Multiply line 6 by 2.9% (0.029)	6,248
12	Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4	23,955
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15	11,978

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method only if (a) your gross farm income ¹ wasn't more than \$8,820, or (b) your net farm profits ² were less than \$6,367.	
14 Maximum income for optional methods	5,880
15 Enter the smaller of: two-thirds (² / ₃) of gross farm income ¹ (not less than zero) or \$5,880. Also include this amount on line 4b above	
Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$6,367 and also less than 72.189% of your gross nonfarm income, ⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution: You may use this method no more than five times.	
16 Subtract line 15 from line 14	0
17 Enter the smaller of: two-thirds (² / ₃) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	

¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A-minus the amount you would have entered on line 1b had you not used the optional method.

⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Alternative Minimum Tax—Individuals

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)► Go to www.irs.gov/Form6251 for instructions and the latest information.

► Attach to Form 1040, 1040-SR, or 1040-NR.

2021Attachment
Sequence No. **32**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

REZA SAFARNEJAD

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	159,705
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12a	2a	10,000
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	()
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	()
g	Interest from specified private activity bonds exempt from the regular tax	2g	
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	()
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$752,800, see instructions.)	4	169,705

Part II Alternative Minimum Tax (AMT)

5	Exemption. IF your filing status is ... AND line 4 is not over ... THEN enter on line 5 ... Single or head of household ... \$ 523,600 ... \$ 73,600 Married filing jointly or qualifying widow(er) ... 1,047,200 ... 114,600 Married filing separately ... 523,600 ... 57,300 If line 4 is over the amount shown above for your filing status, see instructions.	5	73,600
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10.	6	96,105
7	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • All others: If line 6 is \$199,900 or less (\$99,950 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$3,998 (\$1,999 if married filing separately) from the result.	7	24,987
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7.	9	24,987
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions.	10	30,898
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1.	11	0

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **6251** (2021)

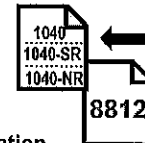
SCHEDULE 8812
(Form 1040)

Credits for Qualifying Children and Other Dependents

► Attach to Form 1040, 1040-SR, or 1040-NR.

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

► Go to www.irs.gov/Schedule8812 for instructions and the latest information.



OMB No. 1545-0074

2021

Attachment
Sequence No. 47

REZA SAFARNEJAD

Your social security number

Part I-A Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	210,214
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	0
c	Enter the amount from line 15 of your Form 4563	2c	0
d	Add lines 2a through 2c	2d	0
3	Add lines 1 and 2d	3	210,214
4a	Number of qualifying children under age 18 with the required social security number	4a	0
b	Number of children included on line 4a who were under age 6 at the end of 2021	4b	0
c	Subtract line 4b from line 4a	4c	0
5	If line 4a is more than zero, enter the amount from the Line 5 Worksheet ; otherwise, enter -0-	5	0
6	Number of other dependents, including any qualifying children who are not under age 18 or who do not have the required social security number	6	1
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4a.			
7	Multiply line 6 by \$500	7	500
8	Add lines 5 and 7	8	500
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000	9	200,000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	11,000
11	Multiply line 10 by 5% (0.05)	11	550
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	0
13	Check all the boxes that apply to you (or your spouse if married filing jointly). A Check here if you (or your spouse if married filing jointly) had a principal place of abode in the United States for more than half of 2021 ☒ B Check here if you (or your spouse if married filing jointly) were a bona fide resident of Puerto Rico for 2021 ☐		

Part I-B Filers Who Check a Box on Line 13

Caution: If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C.

14a	Enter the smaller of line 7 or line 12	14a	0
b	Subtract line 14a from line 12	14b	0
c	If line 14a is zero, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet A	14c	0
d	Enter the smaller of line 14a or line 14c	14d	0
e	Add lines 14b and 14d	14e	0
f	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line	14f	0
Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.			
g	Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III	14g	0
h	Enter the smaller of line 14d or line 14g. This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR	14h	0
i	Subtract line 14h from line 14g. This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR	14i	0

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 8812 (Form 1040) 2021

HTA

Part I-C Filers Who Do Not Check a Box on Line 13**Caution:** If you checked a box on line 13, do not complete Part I-C.

15a	Enter the amount from the Credit Limit Worksheet A	15a	0
b	Enter the smaller of line 12 or line 15a Additional child tax credit. Complete Parts II-A through II-C if you meet each of the following items. 1. You are not filing Form 2555. 2. Line 4a is more than zero. 3. Line 12 is more than line 15a.	15b	0
c	If you completed Parts II-A through II-C, enter the amount from line 27; otherwise, enter -0-	15c	0
d	Add lines 15b and 15c	15d	0
e	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0- Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	15e	0
f	Subtract line 15e from line 15d. If zero or less, enter -0- on lines 15f through 15h and go to Part III	15f	0
g	Enter the smaller of line 15b or line 15f. This is your nonrefundable child tax credit and credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR	15g	0
h	Subtract line 15g from line 15f. This is your additional child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR	15h	0

Part II-A Additional Child Tax Credit (use only if completing Part I-C)**Caution:** If you file Form 2555, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.**Caution:** If you checked a box on line 13, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

16a	Subtract line 15b from line 12. If zero, skip Parts II-A and II-B and enter -0- on line 27	16a	0
b	Number of qualifying children under 18 with the required social security number: <u>0</u> x \$1,400. Enter the result. If zero, skip Parts II-A and II-B and enter -0- on line 27 TIP: The number of children you use for this line is the same as the number of children you used for line 4a.	16b	0
17	Enter the smaller of line 16a or line 16b	17	0
18a	Earned income (see instructions)	18a	0
b	Nontaxable combat pay (see instructions)	18b	0
19	Is the amount on line 18a more than \$2,500? ☐ No. Leave line 19 blank and enter -0- on line 20. ☐ Yes. Subtract \$2,500 from the amount on line 18a. Enter the result	19	0
20	Multiply the amount on line 19 by 15% (0.15) and enter the result Next. On line 16b, is the amount \$4,200 or more? ☐ No. If line 20 is zero, enter -0- on line 15c. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. ☐ Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	20	0

Part II-B Certain Filers Who Have Three or More Qualifying Children

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions	21	0
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22	0
23	Add lines 21 and 22	23	0
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11. }	24	0
25	Subtract line 24 from line 23. If zero or less, enter -0-	25	0
26	Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27.	26	0

Part II-C Additional Child Tax Credit

27	Enter this amount on line 15c	27	0
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Part III Additional Tax (use only if line 14g or line 15f, whichever applies, is zero)

28a	Enter the amount from line 14f or line 15e, whichever applies	28a	0
b	Enter the amount from line 14e or line 15d, whichever applies	28b	0
29	Excess advance child tax credit payments. Subtract line 28b from line 28a. If zero, stop; you do not owe the additional tax	29	0
30	Enter the number of qualifying children taken into account in determining the annual advance amount you received for 2021. See your Letter 6419 for this number. If you are missing your Letter 6419, you are filing a joint return, or you received more than one Letter 6419, see the instructions before entering a number on this line Caution: If the amount on this line doesn't match the number of qualifying children reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	30	
31	Enter the smaller of line 4a or line 30	31	0
32	Subtract line 31 from line 30. If zero, skip to line 40 and enter the amount from line 29; otherwise, continue to line 33	32	0
33	Enter the amount shown below for your filing status. • Married filing jointly or Qualifying widow(er)—\$60,000 • Head of household—\$50,000 • All other filing statuses—\$40,000	33	0
34	Subtract line 33 from line 3. If zero or less, enter -0-	34	0
35	Enter the amount from line 33	35	0
36	Divide line 34 by line 35. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	36	0.0000
37	Multiply line 32 by \$2,000	37	0
38	Multiply line 37 by line 36	38	0
39	Subtract line 38 from line 37	39	0
40	Subtract line 39 from line 29. If zero or less, enter -0-. This is your additional tax. If more than zero, enter this amount on Schedule 2 (Form 1040), line 19	40	0

Qualified Business Income Deduction

OMB No. 1545-2294

2021Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8995A for instructions and the latest information.Attachment
Sequence No. **55A**

Name(s) shown on return

Your taxpayer identification number

REZA SAFARNEJAD

Note: You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is above \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	2ND LOGIC LLC	☒	☐	[REDACTED]	☐
B	Sch C: 02	☒	☐	[REDACTED]	☐
C		☐	☐		☐

Part II Determine Your Adjusted Qualified Business Income

- 2 Qualified business income from the trade, business, or aggregation. See instructions
- 3 Multiply line 2 by 20% (0.20). If your taxable income is \$164,900 or less (\$164,925 if married filing separately; \$329,800 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13
- 4 Allocable share of W-2 wages from the trade, business, or aggregation
- 5 Multiply line 4 by 50% (0.50)
- 6 Multiply line 4 by 25% (0.25)
- 7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property
- 8 Multiply line 7 by 2.5% (0.025)
- 9 Add lines 6 and 8
- 10 Enter the greater of line 5 or line 9
- 11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10
- 12 Phased-in reduction. Enter the amount from line 26, if any.
- 13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12
- 14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions
- 15 Qualified business income component. Subtract line 14 from line 13
- 16 Total qualified business income component. Add all amounts reported on line 15 ▶

	A	B	C
2	91,921	60,028	
3	18,384	12,006	
4	0	0	
5	0	0	
6	0	0	
7	0	0	
8	0	0	
9	0	0	
10	0	0	
11	0	0	
12	12,622	8,243	
13	12,622	8,243	
14	0	0	
15	12,622	8,243	
16	20,865		

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form **8995-A** (2021)

Part III Phased-in Reduction

Complete Part III only if your taxable income is more than \$164,900 but not \$214,900 (\$164,925 and \$214,925 if married filing separately; \$329,800 and \$429,800 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

			A	B	C
17	Enter the amounts from line 3	17	18,384	12,006	
18	Enter the amounts from line 10	18	0	0	
19	Subtract line 18 from line 17	19	18,384	12,006	
20	Taxable income before qualified business income deduction	20	180,570		
21	Threshold. Enter \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly)	21	164,900		
22	Subtract line 21 from line 20	22	15,670		
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	23	50,000		
24	Phase-in percentage. Divide line 22 by line 23	24	31.34%		
25	Total phase-in reduction. Multiply line 19 by line 24	25	5,762	3,763	
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business	26	12,622	8,243	

Part IV Determine Your Qualified Business Income Deduction

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27	20,865		
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28	0		
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29	(0)		
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30	0		
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31	0		
32	Qualified business income deduction before the income limitation. Add lines 27 and 31	32		20,865	
33	Taxable income before qualified business income deduction	33	180,570		
34	Net capital gain. See instructions	34	0		
35	Subtract line 34 from line 33. If zero or less, enter -0-	35		180,570	
36	Income limitation. Multiply line 35 by 20% (0.20)	36		36,114	
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36	37		20,865	
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37	38			
39	Total qualified business income deduction. Add lines 37 and 38	39		20,865	
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40	(0)		

SCHEDULE A
(Form 8995-A)

Specified Service Trades or Businesses

OMB No. 1545-2294

2021

Department of the Treasury
Internal Revenue Service
Name(s) shown on return

▶ Attach to Form 8995-A.

▶ Go to www.irs.gov/Form8995A for instructions and the latest information.

Attachment
Sequence No. **55B**

Your taxpayer identification number

REZA SAFARNEJAD

Complete Schedule A only if your trade or business is a specified service trade or business (see instructions) and your taxable income is more than \$164,900 but not \$214,900 (\$164,925 and \$214,925 if married filing separately; \$329,800 and \$429,800 if married filing jointly). If your taxable income isn't more than \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly) and you're not a patron of an agricultural or horticultural cooperative, don't file this form; instead, file Form 8995, Qualified Business Income Deduction Simplified Computation. Otherwise, complete Schedule D (Form 8995-A) before beginning Schedule A. If your taxable income is more than \$214,900 (\$214,925 if married filing separately; \$429,800 if married filing jointly), your specified service trade or business doesn't qualify for the deduction. If you have more than three trades or businesses, attach as many Schedules A as needed. See instructions.

Part I Other Than Publicly Traded Partnerships (PTP)

See instructions before completing Parts I and II.

		A	B	C
1a Trade or business name	1a	2ND LOGIC LLC	Sch C: 02	
b Taxpayer identification number	1b			
2 Qualified business income or (loss) from the trade or business	2	133,878	87,428	
3 Allocable share of W-2 wages from the trade or business	3	0	0	
4 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	4	0	0	
5 Taxable income before qualified business income deduction	5	180,570		
6 Threshold. Enter \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly)	6	164,900		
7 Subtract line 6 from line 5	7	15,670		
8 Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	8	50,000		
9 Divide line 7 by line 8	9	31.34%		
10 Applicable percentage. Subtract line 9 from 100%	10	68.66%		
11 Applicable percentage of qualified business income or (loss). Multiply line 2 by line 10. Enter this amount on Schedule C (Form 8995-A) or on Form 8995-A, line 2, for the corresponding trade or business, as appropriate	11	91,921	60,028	
12 Applicable percentage of W-2 wages. Multiply line 3 by line 10. Enter this amount on Form 8995-A, line 4, for the corresponding trade or business, as appropriate	12	0	0	
13 Applicable percentage of the UBIA of qualified property. Multiply line 4 by line 10. Enter this amount on Form 8995-A, line 7, for the corresponding trade or business, as appropriate	13	0	0	

Part II Publicly Traded Partnership

	A	B	C
14 Trade or business name	14		
15 Taxpayer identification number	15		
16 Qualified PTP income or (loss)	16		
17 Total PTP specified service trade or business (SSTB) income or (loss). Combine all amounts on line 16	17		0
18 Taxable income before qualified business income deduction	18		0
19 Threshold. Enter \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly)	19		0
20 Subtract line 19 from line 18	20		0
21 Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	21		0
22 Divide line 20 by line 21	22		%
23 Applicable percentage. Subtract line 22 from 100%	23		%
24 Applicable percentage of qualified PTP income or (loss). Multiply line 17 by line 23. Include this amount on Form 8995-A, line 28	24		0

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Schedule A (Form 8995-A) 2021

Additional Medicare Tax

OMB No. 1545-0074

2021Attachment
Sequence No. **71**

- If any line does not apply to you, leave it blank. See separate instructions.
 ► Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
 ► Go to www.irs.gov/Form8959 for instructions and the latest information

Name(s) shown on return

REZA SAFARNEJAD

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5.	1		
2	Unreported tips from Form 4137, line 6.	2		
3	Wages from Form 8919, line 6.	3		
4	Add lines 1 through 3.	4		0
5	Enter the following amount for your filing status: Married filing jointly. \$250,000 Married filing separately. \$125,000 Single, Head of household, or Qualifying widow(er). \$200,000	5		
6	Subtract line 5 from line 4. If zero or less, enter -0-.	6		0
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II.	7		0

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions).	8	215,438	
9	Enter the following amount for your filing status: Married filing jointly. \$250,000 Married filing separately. \$125,000 Single, Head of household, or Qualifying widow(er). \$200,000	9	200,000	
10	Enter the amount from line 4.	10		
11	Subtract line 10 from line 9. If zero or less, enter -0-.	11	200,000	
12	Subtract line 11 from line 8. If zero or less, enter -0-.	12		15,438
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III.	13		139

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions).	14		
15	Enter the following amount for your filing status: Married filing jointly. \$250,000 Married filing separately. \$125,000 Single, Head of household, or Qualifying widow(er). \$200,000	15		
16	Subtract line 15 from line 14. If zero or less, enter -0-.	16		0
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV.	17		0

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V.	18		139
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Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6.	19		
20	Enter the amount from line 1.	20		
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages.	21		0
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages.	22		0
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions).	23		
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions).	24		0

**Net Investment Income Tax—
Individuals, Estates, and Trusts**

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8960 for instructions and the latest information.

OMB No. 1545-2227

2021Attachment
Sequence No. **72**

Name(s) shown on your tax return

REZA SAFARNEJAD

Your social security number or EIN

Part I Investment Income

- ☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)		1	158
2	Ordinary dividends (see instructions)		2	
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b		
c	Combine lines 4a and 4b		4c	
5a	Net gain or loss from disposition of property (see instructions)	5a	-3,000	
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c		
d	Combine lines 5a through 5c		5d	-3,000
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)		6	
7	Other modifications to investment income (see instructions)		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	-2,842

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a		
b	State, local, and foreign income tax (see instructions)	9b		
c	Miscellaneous investment expenses (see instructions)	9c		
d	Add lines 9a, 9b, and 9c		9d	0
10	Additional modifications (see instructions)		10	
11	Total deductions and modifications. Add lines 9d and 10		11	0

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-		12	0
Individuals:				
13	Modified adjusted gross income (see instructions)	13	210,214	
14	Threshold based on filing status (see instructions)	14	200,000	
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	10,214	
16	Enter the smaller of line 12 or line 15		16	0
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		17	0
Estates and Trusts:				
18a	Net investment income (line 12 above)	18a		
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b		
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	0	
19a	Adjusted gross income (see instructions)	19a		
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b		
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	0	
20	Enter the smaller of line 18c or line 19c		20	0
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		21	0

For Paperwork Reduction Act Notice, see your tax return instructions.

HTA

Form **8960** (2021)

Form **8867**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Paid Preparer's Due Diligence Checklist***Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status*

- To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
► Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074

Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

REZA SAFARNEJAD

Enter preparer's name and PTIN

Vahab Aghai

Taxpayer identification number

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply).

☐ EIC☐ CTC/ACTC/ODC☐ AOTC☒ HOH

- 1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.)
- 2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?
- 3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.
- Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.
 - Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)
- 4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)
- a Did you make reasonable inquiries to determine the correct, complete, and consistent information?
- b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)
- 5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s)

List those documents provided by the taxpayer, if any, that you relied on:

HEALTH INSURANCE

- 6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?
- 7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?
(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)
- a Did you complete the required recertification Form 8862?
- 8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?

Yes	No	N/A
☒	☐	
☐	☐	☒
☒	☐	
☐	☒	
☐	☐	
☒	☐	
☒	☐	
☐	☐	☒
☐	☐	☐
☒	☐	☐

For Paperwork Reduction Act Notice, see separate instructions.

HTA

Form **8867** (Rev. 12-2021)

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	☐	☐	☐
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐	☐	☐
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐	☐	☐

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	☐	☐	☐
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	☐	☐	☐
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	☐	☐	☐

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☒	☐

Part VI Eligibility Certification

► You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- Submit Form 8867 in the manner required; and
- Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - A copy of this Form 8867.
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

► If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒	☐

Line 19 (2210) - Penalty Calculation

	Estimated Tax Payments	Due Date	Required Pymt	Amount Paid	Balance Due	# of Days	Penalty
1	First quarter estimated payments	4/15/2021	12,373		12,373		
	9/13/2021 payment			12,373		151	154
	Total First Quarter Amounts			12,373			154
2	Second quarter estimated payments	6/15/2021	12,373		12,373		
	9/13/2021 payment			12,373		90	92
	Total Second Quarter Amounts			12,373			92
3	Third quarter estimated payments	9/15/2021	12,373		12,373		
	9/13/2021 payment			254	12,119	0	0
	1/6/2022 payment			12,119		113	113
	Total Third Quarter Amounts			12,373			113
4	Fourth quarter estimated payments	1/18/2022	12,374		12,374		
	1/6/2022 payment			2,881	9,493	0	0
	Penalty on remaining balance				9,493	87	56
	Total Fourth Quarter Amounts			2,881			56

5 Total Penalty 415

Interest Rate Period:	Interest Rate:	Interest Rate Period:	Interest Rate:	Interest Rate Period:	Interest Rate:
4/15/2021 to 7/1/2021	3%	12/31/2021 to 4/1/2022	3%	9/30/2022 to 1/1/2023	0%
6/30/2021 to 10/1/2021	3%	3/31/2022 to 7/1/2022	0%	12/31/2022 to 2/16/2023	0%
9/30/2021 to 1/1/2022	3%	6/30/2022 to 10/1/2022	0%		